

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees***

### **ARTICLE 2A: PETITIONING NOTICES OF DETERMINATION AND NOTICES OF DEFICIENCY ASSESSMENT**

#### **5219. PREPARATION AND MAILING OF THE SUMMARY ANALYSIS.**

Before the assigned section forwards an appeal to the Board Proceedings Division for the scheduling of an appeals conference, it will first prepare a summary analysis which sets forth the taxpayer's contentions regarding the notice of determination or notice of deficiency assessment, the position of the Department that issued the notice, and the reasons the assigned section believes that the Department's position should be sustained in whole or in part. The assigned section will then mail a copy of the summary analysis to the taxpayer and forward the petition file to the Board Proceedings Division for the scheduling of an appeals conference in accordance with article 6 of this chapter.

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6562, 7711, 8852, 12429, 30175, 30262, 32302, 38443, 40093, 41087, 43303, 45303, 46353, 50116, 55083 and 60352, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.  
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments inserted "Preparation and" before and "of" after "Mailing" in and deleted "and Scheduling the Appeals Conference" from the end of the title of the regulation; added a new first sentence to the regulation; replaced "Once the summary analysis is completed, Board Staff from the" with "The" at the beginning of the second sentence in the regulation; deleted "or group" from after "section," and inserted "then mail a copy of the summary analysis to the taxpayer and" before "forward" in the second sentence of the regulation; combined the second and third sentences in the regulation by deleting "and mail a copy of the summary analysis to the petitioner." from the end of the second sentence and replacing "An" with "for the scheduling of an" at the beginning of the third sentence; and deleted "will then be scheduled" from after "conference" in the combined second sentence.